

T 1-11/3-11/21

Customs Bulletin

Regulations, Rulings, Decisions, and Notices
concerning Customs and related matters



and Decisions

of the United States Court of Customs and
Patent Appeals and the United States
Customs Court

Vol. 11

MAY 25, 1977

No. 21

This issue contains

T.D. 77-129 through 77-135

Protest abstracts P77/51 through P77/54

Reap. abstracts R77/28 through R77/30

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DEPARTMENT OF THE TREASURY
U.S. Customs Service

NOTICE

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U.S. Customs Service

Treasury Decisions

(T.D. 77-129)

*Countervailing Duties—Footwear from the
Republic of China (Taiwan)*

Revocation of Treasury Decision 76-340 Which Imposed
Countervailing Duties

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., May 2, 1977

TITLE 19—CUSTOMS DUTIES

CHAPTER 1—UNITED STATES CUSTOMS SERVICE

PART 159—LIQUIDATION OF DUTIES

AGENCY: United States Customs Service, Treasury Department

ACTION: Revocation of Countervailing Duty Determination

SUMMARY: This notice is to advise the public that the countervailing duty determination on footwear from the Republic of China (Taiwan) is being revoked, based on additional information which revealed that Taiwanese footwear exporters received *de minimis* benefits under the Statute for Encouragement of Investment. Furthermore, countervailing duties previously deposited will be refunded.

EFFECTIVE DATE: May 11, 1977.

FOR FURTHER INFORMATION CONTACT: Edward F. Haley, Duty Assessment Division, U.S. Customs Service, 1301 Constitution Avenue, NW., Washington, D.C. 20229 (202-566-5492).

SUPPLEMENTARY INFORMATION: A notice of "Final Countervailing Duty Determination" with respect to footwear from the Republic of China (Taiwan), Treasury Decision 76-340, was published in the FEDERAL REGISTER on January 7, 1976 (41 FR 1298).

U.S. Customs Service

Revenue Division

San Francisco

San Francisco, California, June 10, 1925.

Mr. J. H. McLaughlin, Director of the Bureau of Customs and Revenue, Washington, D. C.

Dear Sir: Please find enclosed for the Bureau of Customs and Revenue, Washington, D. C., a copy of the report of the San Francisco District Office, dated June 10, 1925, in relation to the case of the *SS. "Albatross"*, owned by the *Albatross Steamship Company, Ltd.*, of San Francisco, California.

Very respectfully,
J. H. McLaughlin, Director of the Bureau of Customs and Revenue, Washington, D. C.

Very truly yours,
J. H. McLaughlin, Director of the Bureau of Customs and Revenue, Washington, D. C.

Enclosure: 1. Report of the San Francisco District Office, dated June 10, 1925.

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J. H. McLaughlin, Director of the Bureau of Customs and Revenue, Washington, D. C.

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An amendment notice relating to certain duty-free footwear classifiable under item 700.54 of the Tariff Schedules of the United States (TSUS), was published in the Federal Register of June 24, 1976 (41 FR 26035).

The notice of final countervailing duty determination stated that "footwear facilities in Taiwan may be eligible for various tax and other incentives under the *Statute for Encouragement of Investment*, the criteria of which includes enterprises that would qualify if they export all of their production. Since the Treasury Department cannot ascertain at this time that no footwear facilities receive benefits under the *Statute for Encouragement of Investment*, it has been determined that exports of footwear from Taiwan are subject to bounties or grants within the meaning of section 303 of the Tariff Act of 1930, as amended (19 U.S.C. 1303)".

In addition to suspending the liquidation of all entries for consumption, or withdrawal from warehouse for consumption, of such dutiable footwear and requiring a deposit in the amount of 5 percent *ad valorem* as the estimated countervailing duty, the notice also stated that "further inquiry will be made to determine those footwear facilities, if any, who receive benefits under the above-mentioned statute".

Pursuant to the inquiry, additional information was developed regarding income tax exemptions to exporters from the Republic of China (Taiwan) under the aforementioned statute in order to determine to what extent footwear facilities benefit from the statute. The information, relating to a period prior to the above-noted final countervailing duty determination, with respect to programs involving loans provided by the Republic of China (Taiwan) through its central bank at preferential interest rates revealed that exporters received benefits in an amount considered to be *de minimis*. In this instance the aggregate benefit was one one-hundredth of one percent (0.01%) *ad valorem*. The benefits bestowed in 1974 to eligible facilities under the tax exemption involved an aggregate amount of fifteen one-hundredths of one percent (0.15%), or if allocated over total export sales to six one-hundredths of one percent (0.06%), are considered to be *de minimis*. With respect to the tax exemption program, this figure was based on the weighted average benefit derived from the forty-four companies who were eligible under the *Statute for Encouragement of Investment* in 1974, the period of the subject inquiry. In addition it is noted that in 1974 the Government of the Republic of China (Taiwan) removed footwear from the list of product sectors

eligible for benefits under the aforementioned statute. While there are twenty-two footwear companies eligible for benefits at the present time, none will qualify by the end of 1978. No footwear company received benefits under both the tax exemption and preferential financing programs.

All other allegations identified in the preliminary countervailing duty determination were disposed of as either not constituting a bounty or grant or not utilized by the footwear industry. The Customs Court, in *Zenith Radio Corporation v. United States*, C.D. 4691, ruled that the rebate of the Japanese commodity tax on exportation is a bounty or grant within the meaning of the Countervailing Duty Law. To the extent that the ruling in that case is applicable here, the Department, in the absence of a final court decision to the contrary, maintains its position that the rebate or remission upon exportation of indirect taxes directly related to the exported product are not bounties or grants.

On the basis of all the facts gathered, it is hereby determined that a bounty or grant within the meaning of section 303 of the Tariff Act of 1930, as amended (19 U.S.C. 1303) is not being paid or bestowed upon the manufacture, production, or exportation of dutiable footwear from the Republic of China (Taiwan).

Accordingly, notice is hereby given that countervailing duties will not be imposed upon dutiable footwear imported from the Republic of China (Taiwan) entered on or after January 7, 1976, the effective date of the "Final Countervailing Duty Determination", and Customs officers will be instructed to proceed with liquidation of all entries of dutiable footwear from the Republic of China (Taiwan) without regard to countervailing duties. Moreover, the table in section 159.47(f), Customs Regulations (19 CFR 159.47(f)), is amended by deleting from the column headed "Country", the name Taiwan; from the column headed "Commodity", the word "footwear"; from the column headed "Treasury Decision", "76-340", and the words "Bounty Declared—Rate" from the column headed "Action".

(R.S. 251, secs. 303, as amended, 624; 46 Stat. 687, 759, 88 Stat. 2049, 19 U.S.C. 66, 1303, as amended, 1624).

(APP-4-05)

BETTE B. ANDERSON,
Under Secretary of the Treasury.

[Published in the FEDERAL REGISTER May 11, 1977 (42 FR 23801)]

(T.D. 77-130)

Reimbursable Services—Excess Cost of Preclearance Operations

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., May 4, 1977.

Notice is hereby given that pursuant to section 24.18(d), Customs Regulations (19 CFR 24.18(d)), the biweekly reimbursable excess costs for each preclearance installation are determined to be as set forth below and will be effective with the pay period beginning May 22, 1977.

<i>Installation</i>	<i>Biweekly excess cost</i>
Montreal, Canada.....	\$14,017.00
Toronto, Canada.....	20,818.00
Kindley Field, Bermuda.....	7,481.00
Nassau, Bahama Islands.....	10,505.00
Vancouver, Canada.....	7,488.00
Winnipeg, Canada.....	1,905.00

(FIS-9-05)

JOHN A. HURLEY,
Assistant Commissioner,
Administration.

[Published in the FEDERAL REGISTER May 13, 1977 (42 FR 24348)]

(T.D. 77-131)

Bonds

Approval and discontinuance of consolidated aircraft bonds (air carrier
blanket bonds) Customs Form 7605

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., May 4, 1977.

The following consolidated aircraft bond has been approved or discontinued as shown below. The symbol "D" indicates that the bond previously outstanding has been discontinued on the month, day, and year represented by the figures which follow. "PB" refers to a previous bond, dated as represented by figures in parentheses immediately following, which has been discontinued. If the previous bond was in

the name of a different company or if the surety was different, the information is shown in a footnote at the end of the list.

Name of principal and surety	Date term Commences	Date of Approval	Filed with area director of Customs; amount
Antilliaanse Luchtvaart Maatschappij N.V. (ALM Antillean Airlines, A Netherlands Corp.), Dr. Albert Plesman Airport, Curacao, Netherlands Antilles; Aetna Ins. Co. ¹ (PB 5/1/72) D 5/1/77	Apr. 13, 1977	May 1, 1977	Miami, FL; \$100,000

¹ Surety is Peerless Ins. Co.

The foregoing principal has been designated as a carrier of bonded merchandise.

(BON-3-01)

DONALD W. LEWIS,
for LEONARD LEHMAN
Assistant Commissioner,
Regulations and Rulings.

(T.D. 77-132)

Bonds

Discontinuance of consolidated aircraft bond (air carrier blanket bond) Customs Form 7605

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., May 5, 1977.

The following consolidated aircraft bond has been discontinued as shown below:

Name of principal and surety	Date Term Commences	Date of Approval	Filed with district director of Customs; amount
Saturn Airways, Inc., P.O. Box 2426, Oakland, CA; Fidelity & Deposit Co. of MD D 1/18/77	June 25, 1969	Aug. 8, 1969	Miami, FL; \$100,000

The foregoing principal has been designated as a carrier of bonded merchandise.

(BON-3-01)

DONALD W. LEWIS,
for LEONARD LEHMAN,
Assistant Commissioner,
Regulations and Rulings.

(T.D. 77-133)

Countervailing Duties—Float Glass from Italy

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

AGENCY: Customs Service, U.S. Treasury

ACTION: Notice of desire to contest filed by American manufacturer, producer or wholesaler.

SUMMARY: This notice is to advise the public that the Customs Service has received notification of the desire of a number of American manufacturers to contest a negative countervailing duty determination with regard to float glass from Italy.

EFFECTIVE DATE: This notice is effective on the date of publication in the **FEDERAL REGISTER**.

FOR FURTHER INFORMATION CONTACT: Michael Lublinski, Classification and Value Division, U.S. Customs Service, 1301 Constitution Avenue NW., Washington, D.C. 20229, (202-566-2938).

SUPPLEMENTARY INFORMATION: The Customs Service received on May 31, 1974, a petition filed on behalf of ASG Industries, Inc., PPG Industries, Inc., Libbey-Owens-Ford Company, and C-E Glass, alleging that imports of float glass from Italy benefit from the payment or bestowal of bounties or grants within the meaning of section 303 of the Tariff Act of 1930, as amended (19 U.S.C. 1303). On January 8, 1976, Treasury Decision 76-9, published in the **FEDERAL REGISTER** (41 FR 1274), stated that it had been determined that imports of float glass from Italy produced by Societa' Italiana Vetro, S.p.A. (SIV) and Fabbrica Pisana, S.p.A. (Pisana) did indeed benefit from bounties or grants "by reason of various incentive programs including investment grants, special tax reductions, low-interest rate financing and the reduction of the contribution to state welfare organizations by the float glass manufacturers."

Upon the subsequent receipt of information with respect to SIV, it was determined "that no bounty or grant is being or has been paid or bestowed, directly or indirectly, upon the manufacture, production, or exportation of float glass from Italy produced by Societa' Italiana Vetro, S.p.A. (SIV)", and T.D. 76-9 was thereby modified so as to exclude float glass from Italy produced by SIV (42 FR 13016). Notification was received by the Department of the Treasury on March 25, 1977, of the desire of the petitioners in this matter, ASG Industries,

Inc., PPG Industries, Inc., Libbey-Owens-Ford Company, and C-E Glass, to contest the above negative determination with regard to imports of float glass from Italy produced by SIV. In accordance with the provisions of section 516(d) of the Tariff Act of 1930, as amended by the Trade Act of 1974 (19 U.S.C. 1516(d)), notice is hereby given of the petitioner's desire to contest such determination.

(APP-4-05)

G. R. DICKERSON,
Acting Commissioner of Customs.

Approved May 3, 1977,
BETTE B. ANDERSON,
Under Secretary of the Treasury.

[Published in the FEDERAL REGISTER May 13, 1977 (42 FR 24347)]

(T.D. 77-134)

Tuna Fish—Tariff-Rate Quota

The tariff-rate quota for the calendar year 1977 on tuna classifiable under item 112.30, Tariff Schedules of the United States

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., May 9, 1977.

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Announcement of the quota quantity for tuna for calendar year 1977.

SUMMARY: Each year the tariff-rate quota for tuna fish described in item 112.30, Tariff Schedules of the United States (TSUS), is based on the U.S. pack of canned tuna during the preceding calendar year.

EFFECTIVE DATES: The 1977 tariff-rate quota is applicable to tuna fish described in item 112.30, TSUS, entered, or withdrawn from warehouse, for consumption during the period January 1 through December 31, 1977.

FOR FURTHER INFORMATION CONTACT: Helen C. Rohrbach, Head, Quota Section, Duty Assessment Division, Office of Operations, U.S. Customs Service, Washington, D.C. 20229 (202 566-8592).

SUPPLEMENTARY INFORMATION: It has now been determined that 111,245,982 pounds of tuna may be entered for consumption or withdrawn from warehouse for consumption during the calendar year 1977 at the rate of 6 per centum ad valorem under item 112.30, Tariff Schedules of the United States. Any such tuna which is entered or withdrawn from warehouse, for consumption during the current calendar year in excess of this quota will be dutiable at the rate of 12.5 per centum ad valorem under item 112.34 of the tariff schedules.

Pursuant to the provisions of item 112.30, Tariff Schedules of the United States, the above quota is based on the United States pack of canned tuna during the calendar year 1976.

(QUO-2)

JOHN A. HURLEY,
Acting Commissioner of Customs.

[Published in the FEDERAL REGISTER May 13, 1977 (42 FR 24348)]

(T.D. 77-135)

Synopses of drawback decisions

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., May 4, 1977.

The following are synopses of drawback rates and amendments issued January 19, 1977, to April 11, 1977, inclusive, pursuant to sections 22.1 and 22.5, inclusive, Customs Regulations.

In the synopses below are listed, for each drawback rate or amendment approved under section 1313(b), the name of the company, the specified articles on which drawback is authorized, the merchandise which will be used to manufacture or produce these articles, the factories where the work will be accomplished, the date the statement was signed, the basis for determining payment, the effective dates of exportation, the Regional Commissioner to whom the rate was forwarded, and the date on which it was forwarded.

(DRA-1-09)

DONALD W. LEWIS,
for LEONARD LEHMAN,
Assistant Commissioner,
Regulations and Rulings.

(A) Company: American Cyanamid Co.

Articles: Flocculants

Merchandise: Epichlorohydrin

Factory: Westwego, LA

Statement signed: February 10, 1977

Basis of claim: Used in

Effective date: October 1, 1974

Rate forwarded to RC of Customs: New York, March 11, 1977

(B) Company: Brischem Inc.

Articles: Ampicillin trihydrate—pharmaceutical preparation

Merchandise: 6-amino penicillanic acid

Factory: Barceloneta, PR

Statement signed: February 9, 1977

Basis of claim: Used in

Effective date: June 16, 1976

Rate forwarded to RC of Customs: New York, March 31, 1977

(C) Company: CPC International, Inc.

Articles: Acid coconut oil and cochineal (neutral) coconut oil

Merchandise: Crude coconut oil

Factory: Bayonne, NJ

Statement signed: January 4, 1977

Basis of claim: Used in less valuable waste (soapstock)

Effective date: January 1, 1975

Amendment forwarded to RC of Customs: New York, March 30, 1977

Amends: T.D. 73-124-B to cover additional articles above

(D) Company: Caribbean Die Casting Corp.

Articles: Window and awning operators; remote control accessories
for same

Merchandise: Zinc alloys in ingot form—Zamak Nos. 3 and 5

Factory: Bayamon, PR

Statement signed: January 25, 1977

Basis of claim: Appearing in

Effective date: October 28, 1976

Rate forwarded to RC of Customs: Miami, February 24, 1977

(E) Company: Carnation Co., Instant Products Div.

Articles: Carnation Instant Slender; Carnation Hot Cocoa Mix; and
Carnation Instant Breakfast—all products in powder form

Merchandise: Hard refined sugar solids of 99.7 degrees or better by
polariscopic test

Factories: Waverly, IA, and Oconomowoc, WI

Statement signed: March 7, 1977

Basis of claim: Used in

Effective date: January 1, 1976

Rate forwarded to RC of Customs: San Francisco, April 11, 1977

(F) Company: Celanese Corp.

Articles: Polybutylene terephthalate (PBT) chip, glass-reinforced flame retarded polybutylene terephthalate, and other modified polybutylene terephthalate

Merchandise: 1, 4-butanediol

Consolidated statement signed: September 10, 1971

Amendment (section No. 8) signed: March 4, 1977

Factories: Shelby, NC, and Bishop, TX

Basis of Claim: Used in

Effective date: July 1, 1976

Amendment forwarded to RC of Customs: New York, April 8, 1977

Amends: T.D. 72-282-F

(G) Company: Chemetron Corp.

Articles: Alkali blue products and alkali blue intermediates

Merchandise: Aniline oil

Factories: Huntington, WV, and Holland, MI

Statement signed: November 15, 1976

Basis of claim: Used in less valuable waste

Effective date: July 1, 1974

Rate forwarded to RC of Customs: Chicago, January 19, 1977

(H) Company: Congoleum Corp., Resilient Flooring Div.

Articles: Vinyl floor covering

Merchandise: Polyvinyl chloride resins

Factories: Marcus Hook, PA, and Hamilton Township, NJ

Statement signed: February 9, 1977

Basis of claim: Appearing in

Effective date: April 5, 1976

Rate forwarded to RC of Customs: New York, March 21, 1977

(I) Company: The Dow Chemical Co.

Articles: Dursban F, Dursban 6 and Dursban xylene-mix

Merchandise: Diethyl phosphorochloridothioate

Factory: Midland, MI

Statement signed: February 18, 1977

Basis of claim: Used in

Effective date: July 12, 1975

Rate forwarded to RC of Customs: Chicago, March 9, 1977

(J) Company: The Dow Chemical Co.

Articles: 1,2,3-trichloropropane

Merchandise: Crude 1,2,3-trichloropropane

Factories: Freeport, TX, and Plaquemine, LA

Statement signed: February 8, 1977

Basis of claim: Used in with distribution to the products obtained in accordance with their relative values at the time of separation

Effective date: February 12, 1976

Rate forwarded to RC of Customs: Chicago, February 22, 1977

(K) Company: Duffy-Mott Co., Inc.

Articles: Clam and tomato flavored cocktail "Clamato", and "Melange" Bloody Mary Mix

Merchandise: Monosodium L-Glutamate; anhydrous citric acid, U.S.P.; hard refined sugar, and tomato paste

Factories: Williamson, NY; Santa Clara, CA; and Aspers, PA

Statement signed: February 23, 1977

Basis of claim: Used in

Effective date: February 17, 1976

Rate forwarded to RC of Customs: New York, March 29, 1977

(L) Company: Emerson Electric Co.

Articles: Electric motors and motors included in wood-working power tools

Merchandise: Cold rolled commercial quality rephosphorized lamination steel

Factories: Ava and Kennett, MO; Paragould and Rogers, AK; Independence, KS; Russellville, KY; Paris, TN; and Oxford, MS

Statement signed: March 7, 1977

Basis of Claim: Appearing in

Effective date: May 3, 1976

Rate forwarded to RC's of Customs: New Orleans, New York, and San Francisco, March 29, 1977

(M) Company: General Electric Co.

Articles: Transformers

Merchandise: Kraft saturating paper

Factory: Pittsfield, MA

Statement signed: February 11, 1977

Basis of claim: Appearing in

Effective date: August 9, 1973

Rate forwarded to RC of Customs: New York, March 22, 1977

(N) Company: Guilford Mills, Inc.

Articles: Nylon piece goods, polyester piece goods, acetate piece goods, blended piece goods—all dyed or undyed

Merchandise: Nylon yarn, polyester yarn, acetate yarn

Factories: Greensboro, NC, and Kenansville, NC

Statement signed: October 29, 1976

Basis of claim: Appearing in

Effective date: October 25, 1973

Rate forwarded to RC of Customs: New York, February 22, 1977

(O) Company: Hercules, Inc.

Articles: Reten and Hercofloc Polymers

Merchandise: Dimethylaminoethyl Methacrylate

Factory: Hopewell, VA

Statement signed: November 18, 1976

Basis of claim: Used in

Effective date: June 30, 1976

Rate forwarded to RC of Customs: Baltimore, March 17, 1977

(P) Company: Hercules, Inc.

Articles: Toxaphene

Merchandise: Processed gum terpentine

Factory: Brunswick, GA

Statements signed: June 30, 1973, and November 1, 1973

Basis of claim: Used in

Effective date: August 16, 1971

Rate forwarded to RC of Customs: Baltimore, February 16, 1977

Revokes: T.D. 74-95-C, superseded.

(Q) Company: Hercules, Inc.

Articles: Toxaphene

Merchandise: Pulp mill liquid

Factory: Brunswick, GA

Statement signed: October 27, 1972

Basis of claim: Used in

Effective date: August 16, 1971

Rate forwarded to RC of Customs: Baltimore, February 16, 1977

Revokes: T.D. 73-26-L, superseded

(R) Company: Hercules, Inc.

Articles: Toxaphene

Merchandise: Unprocessed gum turpentine
Factory: Brunswick, GA
Statements signed: January 7, 1975; March 18, 1975; and June 2, 1975
Basis of claim: Used in
Effective date: August 16, 1971
Rate forwarded to RC of Customs: Baltimore, February 16, 1977
Revokes: T.D. 75-233-D, superseded

(S) Company: Kawecki Beryleo Industries, Inc.
Articles: Beryllium powder
Merchandise: Beryllium flake
Factories: Hazleton and Muhlenberg Township, PA
Statement signed: December 17, 1976
Basis of claim: Appearing in
Effective date: April, 1 1975
Rate forwarded to RC of Customs: Baltimore, March 4, 1977

(T) Company: Lakeway Chemicals, Inc.
Articles: IDT sulfate
Merchandise: Ethyl acetate
Factory: Muskegon, MI
Statement signed: February 15, 1977
Basis of claim: Used in less valuable waste
Effective date: September 12, 1974
Rate forwarded to RC of Customs: New York, March 29, 1977

(U) Company: Libby, McNeill & Libby, Inc.
Articles: Fruits, nectars and concentrates; meat products; fruit cocktail, fruits for salad, chunky fruit, other food products; and metal containers
Merchandise: Refined dry or liquid sugar; tomato paste; beef products; pineapple tidbits and chunks; maraschino cherries; and tinplate
Factories: Various factories
Statement signed: March 2, 1977
Basis of claim: Used in, as to tomato paste; beef products, pineapple tidbits and chunks, and maraschino cherries; appearing in, as to tinplate
Effective date: January 1, 1975
Rate forwarded to RC of Customs: Chicago, April 7, 1977

(V) Company: McDowell-Wellman Engineering Co.

Articles: Diesel electric locomotives; electric mining locomotives; rubber injection molding presses; car dumpers; and automatic train and car positioners

Merchandise: Carbon steel and alloy steel plate

Factories: Cleveland, OH, and Port Huron, MI

Statement signed: March 4, 1977

Basis of claim: Appearing in

Effective date: March 26, 1973

Rate forwarded to RC of Customs: Chicago, April 8, 1977

Revokes: T.D. 77-102-R, superseded

(W) Company: PVO International Inc.

Articles: Once refined safflower oil, edible safflower oil CPU and CPA

Merchandise: Crude safflower oil

Factory: Richmond, CA

Statement signed: February 23, 1977

Basis of claim: Appearing in

Effective date: November 20, 1973

Rate forwarded to RC of Customs: San Francisco, March 11, 1977

(X) Company: Superior Equipment Manufacturing Co., a division of Tiffany Industries, Inc.

Articles: Grain storage bins; drying bins; silos; and grain handling equipment

Merchandise: Galvanized steel sheets, coils, and strips—ASTM 525, 526, 527, Zinc coating G90 Grades B/C; ASTM 446 B and C, Zinc coating G90

Factories: Mattoon, IL, and St. Louis, MO

Statement signed: November 23, 1976

Basis of claim: Appearing in

Effective date: January 1, 1974

Rate forwarded to RC's of Customs: Chicago and New York, February 22, 1977

(Y) Company: Tillie Lewis Foods, Inc.

Articles: Metal containers

Merchandise: Electrolytic tinplate and tin free steel

Factory: Stockton, CA

Statement signed: February 21, 1977

Basis of claim: Appearing in

Effective date: September 17, 1964

Rate forwarded to RC of Customs: San Francisco, April 4, 1977

Revokes: T.D. 56472-B, as amended, superseded

(Z) Company: West Point Pepperell

Articles: Finished broadwoven fabrics containing indigo dyestuffs

Merchandise: Indigo dye paste, 20%

Factories: Lindale and Columbus, GA, and Lanett, AL

Statement signed: March 21, 1977

Basis of claim: Appearing in

Effective date: August 6, 1975

Rate forwarded to RC of Customs: New Orleans, April 7, 1977

Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza
New York, N. Y. 10007

Chief Judge

Edward D. Re

Judges

Paul P. Rao
Morgan Ford
Scovel Richardson
Frederick Landis

James L. Watson
Herbert N. Maletz
Bernard Newman
Nils A. Boe

Senior Judge

Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

Abstracts *Abstracted Protest Decisions*

DEPARTMENT OF THE TREASURY, May 2, 1977.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

G. R. DICKERSON,
Acting Commissioner of Customs.

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED		HELD		BASIS	PORT OF ENTRY AND MERCHANDISE
				Par. or Item No. and Rate	Par. or Item No. and Rate	Par. or Item No. and Rate	Par. or Item No. and Rate		
P77/51	Ford, J. April 26, 1977	Arthur J. Humphreys, Inc.	74-0-02326	Item 207.00 11.5% (fence sections and fence gates marked "A") Item 202.54 5% (corner adaptors and cleats marked "A"; fence posts marked "B")	Item 200.75 Free of duty (items marked "A") Item 200.60 Free of duty (items marked "B")			Arthur J. Humphreys, Inc. v. U.S. (C.D. 4588, aff'd C.A.D. 1108) (items marked "A" and "B")	Sumas (Seattle) Red cedar fence sections, fence gates, etc. (items marked "A") Wood fence posts (items marked "B")
P77/52	Ford, J. April 26, 1977	Onscolite Imports, Inc., et al.	63/15738, etc.	Par. 387 19% (items marked "A"); 12% (items marked "B")	Par. 339 12.5% (items marked "A"); 9% (items marked "B")			Ignaz Strauss & Company, Inc. v. U.S. (C.A.D. 923) (items marked "A" and "B")	Philadelphia Candlesticks, candleholders, etc., in c.v. of brass (items marked "A"); in c.v. of tin or tinplate (items marked "B")
P77/53	Ford, J. April 26, 1977	J.T. Steeb & Co., Inc.	74-11-03281	Item 602.35 5.5%	Item 602.30 Duty free			Judgment on the pleadings	Portland, Oreg. Fiat tractors, Model Nos. 640 and 640DT/3-8
977/54	Newman, J. April 26, 1977	The Ashflash Corporation	72-1-40148, etc.	Item 683.80 13 3/4%	Item 688.40 8%, 6.5% or 5.5%			Judgment on the pleadings The Ashflash Corporation v. U.S. (C.D. 4643)	New York; Los Angeles; Norfolk; New Orleans; Seattle Combination lanterns and signalling lights

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DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R77/28	Re. C.J. April 26, 1977	F. W. Woolworth Co.	76-3-00566	Export value	Invoice unit prices with- out addition for buy- ing commission	Agreed statement of facts	San Francisco Kitchen tool sets
R77/29	Ford, J. April 26, 1977	J. L. Wood	R69/1175, etc.	Export value	Various invoice values less duty or other non- dutiable charges in- cluded in said invoice values	J. L. Wood v. U.S. (C.A.D. 1139)	Pembina Engine heaters, car warmers, etc.
R77/30	Richardson, J. April 26, 1977	Patrick & Graves	R65/23166, etc.	Cost of production	As specified in column designated "Claimed Value" on schedule attached to decision and judgment	U.S. v. F&D Trading Corp. (C.A.D. 1089)	Houston Volkswagen automo- biles (types 113 and 117)

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